

**BOBBIE L. HOWARD,  
CERTIFIED PUBLIC ACCOUNTANT**

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**A PROFESSIONAL ACCOUNTING CORPORATION  
921 CHURCH STREET ~ REAR ENTRANCE  
HOUMA, LA 70360  
Phone: (985) 851-6838  
Fax: (985) 851-6972  
E-mail: [bobbiehoward@blhcpas.com](mailto:bobbiehoward@blhcpas.com)**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL  
FINANCIAL STATEMENTS AND AUDITOR'S REPORT  
FOR THE YEAR ENDED  
JUNE 30, 2014**

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Fax: (985) 851-6972  
E-mail: [bobbiehoward@bellsouth.net](mailto:bobbiehoward@bellsouth.net)**

**INDEPENDENT AUDITOR'S REPORT**

**To the Board of Directors**

**J. K. Haynes Elementary Charter School**

**Baton Rouge, LA**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **J. K. Haynes Elementary Charter School** as of and for the year ended June 30, 2014. These financial statements comprised the Statement of Financial Position and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with *Accounting Principles Generally Accepted* in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with *Auditing Standards Generally Accepted* in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **J. K. Haynes Elementary Charter School** as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with *Accounting Principles Generally Accepted* in the United States of America.

### **Other Matters**

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Performance and Statistical Data, included as Schedules 1 through 9, is not a required part of the basis financial statements, but is supplementary information required by Louisiana State Law. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. We have applied certain limited procedures, which are described in the Independent Accountant's Report on Applying Agreed-Upon Procedures. However, we did not audit this information and, accordingly, express no opinion on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 18, 2014, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contract, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

**Bobbie L Howard**  
**Certified Public Accountant**

**Houma, La**  
**December 18, 2014**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2014**

<b><u>ASSETS</u></b>			
<b>Current Assets</b>			
Cash	\$ 217,505.00		
Certificate of Deposit	\$ 229,336.00		
<b>TOTAL CURRENT ASSETS</b>		<b>\$ 446,841.00</b>	
<b>Fixed Assets</b>			
Fixtures & Equipment, Net	\$ 3,319.00		
<b>TOTAL FIXED ASSETS</b>		<b>\$ 3,319.00</b>	
<b>Non- Current Assets</b>			
Deposits	\$ 3,056.00		
<b>TOTAL NON CURRENT ASSETS</b>		<b>\$ 3,056.00</b>	
<b>TOTAL ASSETS</b>		<b>\$ 453,216.00</b>	
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 9,200.00		
Payroll Taxes Payable	\$ 10,628.00		
		<b>\$ 19,828.00</b>	
<b>TOTAL CURRENT LIABILITIES</b>			
<b>LONG TERM LIABILITIES</b>			
Note Payable	\$ -		
<b>TOTAL LONG TERM LIABILITIES</b>		<b>\$ -</b>	
<b>TOTAL LIABILITIES</b>		<b>\$ 19,828.00</b>	
<b><u>NET ASSETS</u></b>			
Unrestricted Net Assets		<b>\$ 433,388.00</b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$ 453,216.00</b>	

The accompanying notes are an integral part of these financial statements.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

<b><u>SUPPORT AND REVENUES</u></b>				
East Baton Rouge School Board		\$ 2,353,655.00		
Federal Food Grant		158,329.00		
State Food Grant		17,858.00		
In-Kind Rental Income		133,452.00		
Interest Income		201.00		
Other Income		32,377.00		
<b>TOTAL REVENUE AND SUPPORT</b>			<b><u>\$ 2,695,872.00</u></b>	
<b><u>EXPENSES</u></b>				
Program services		1,858,837.00		
Supporting services		754,870.00		
<b>TOTAL EXPENSES</b>			<b><u>\$ 2,613,707.00</u></b>	
<b>CHANGE IN NET ASSETS</b>			<b><u>\$ 82,165.00</u></b>	
<b>NET ASSETS, BEGINNING OF YEAR</b>			<b><u>\$ 351,223.00</u></b>	
<b>NET ASSETS, END OF YEAR</b>			<b><u>\$ 433,388.00</u></b>	

**The accompanying notes are an integral part of these financial statements.**



**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

		<b>PROGRAM</b>	<b>SUPPORTING</b>
		<b>SERVICES</b>	<b>SERVICES</b>
Salaries		880,804.00	220,201.00
Employee benefits and payroll taxes		432,602.00	108,150.00
Professional fees and contract services		141,407.00	35,352.00
Instructional material and supplies		71,043.00	-
Postage and shipping		-	2,168.00
Utilities		-	42,928.00
Repair and maintenance		-	62,642.00
Insurance		-	31,204.00
Other expense		-	13,406.00
Food Cost		210,637.00	-
Equipment rental & maintenance		12,922.00	3,230.00
Depreciation expense		-	3,390.00
Professional development		-	500.00
Travel		-	10,536.00
Rental-building		-	134,652.00
Office supplies		-	-
Telephone		-	3,975.00
Janitorial		-	-
Transportation		109,422.00	-
Indirect		-	47,693.00
Interest		-	2,717.00
Facilities		-	32,126.00
	<b>TOTAL</b>	<b>1,858,837.00</b>	<b>754,870.00</b>

See accompanying notes are an integral part of these financial statements.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

<b><u>Cash Flows From Operating Activities:</u></b>		
<b>Increase in Net Assets</b>		<b>\$ 82,165.00</b>
<b>Ajustments to reconcile increase in net assets</b>		
<b>To net cash provided by operating activities:</b>		
Depreciation		3,390.00
<b>(Increase) decrease in operating assets:</b>		
Grant receivable		157,778.00
<b>Increase (decrease) in operating liabilities:</b>		
Accounts payable		(8,696.00)
Payroll Taxes Payable		4,672.00
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		<b>239,309.00</b>
<b>Cash Flows From Investing Activities:</b>		
Purchase of fixed assets		-
<b>Cash Flows From Financing Activities:</b>		
Principal payment on loan		(71,175.00)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>168,134.00</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>		<b>278,707.00</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		<b><u>\$ 446,841.00</u></b>
<b>INTEREST PAID</b>		<b>2,717.00</b>

The accompanying notes are an integral part of these financial statements.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

**NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of **J. K. Haynes Elementary Charter School** is presented to assist an understanding of the School's financial statements. The financial statements and notes are representation of the School's management who is responsible for their integrity and objectivity. These accounting policies conform to Generally Accepted Accounting Principles and have been consistently applied in the preparation of the financial statements. The School reports to the East Baton Rouge Parish School Board (EBRPSB).

**Nature of Operations**

The Charter School provides educational services for Pre-Kindergarten through Fifth grades. The School was located at 356 East Boulevard, Baton Rouge, Louisiana in the Mount Zion Building. As of January, 2007 the School moved to the Harding Elementary School Site—8600 Elm Grove Garden Drive in Baton Rouge, Louisiana. The Board of Directors is the intermediate authority and it consists of five members with the majority of the members domiciled in East Baton Rouge Parish. The Charter School has a director who oversees and manages the daily operations of the School.

**Income Taxes**

The Charter School is a nonprofit organization organized under the State of Louisiana and is exempt from taxation under section 501 (c) (3) of the internal Revenue Code.

**Principles of Accounting**

The financial statements of **J. K. Haynes Elementary Charter School** are prepared in accordance with accounting principles generally accepted in the United States of America and are prepared on the accrual basis.

**Basis of Presentation**

Under FAS No. 116, **J. K. Haynes Elementary Charter School (JKHECS)** must recognize contributions received as revenue, including unconditional promises to give, in the period received at their fair value. At the same time, contributions made, including unconditional promises to give, must be recognized as expenses in the period made at their fair value. At June 30, 2014, **JKHECS** received no contributions or promises.

Under FAS 117, **JKHECS** is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, **JKHECS** is required to present a statement of

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

cash flows. Revenues received and expenses incurred in conducting the activities of JKHECS are included in the unrestricted net assets category.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Support and Revenue**

**East Baton Rouge School Board**

The School received an allocation based on the Minimum Foundation Program dollars per child through EBRPSB. This amount is allocated per child and is distributed to the School. This amount is offset by certain services provided by the School Board such as transportation and food.

**Donated Facilities**

**J. K. Haynes Elementary Charter School** leased a school building owned by the EBRPSB for \$100 per month at below the facilities market value rate. The difference between the facilities rent at fair market value and month rent expense is reflected as rental expense and rental contribution in the amount of **\$133,452.00**.

**Budgetary Data**

**J. K. Haynes Elementary Charter School** formally adopts a budget. The budgetary data are submitted to EBRPSB for approval.

**NOTE B: CASH IN BANK**

**J. K. Haynes Elementary Charter School** maintains its cash balance at one financial institution. The balance is insured by the Federal Deposit Insurance Corporation up to **\$250,000**. Cash balance of **\$217,505** at June 30, 2014.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

**NOTE C: FURNITURE & EQUIPMENT**

**J. K. Haynes Elementary Charter School** follows the practice of capitalizing all property and equipment acquisitions over \$1,000.00. Depreciation is computed under the straight-line method for all depreciable assets over their respective estimated useful lives. **JKHECS** depreciates property and equipment over a five year period

**At June 30, 2014 property and equipment consisted of the following:**

	<u>Balance</u>		<u>Balance</u>
	<u>June 30, 2013</u>	<u>Additions</u>	<u>June 30, 2014</u>
<b>Furniture &amp; Equipment:</b>	<b>\$ 52,774</b>	<b>\$-0-</b>	<b>\$ 52,774</b>
<b>Less:</b>			
<b>Accumulated Depreciation:</b>	<b>( 46,065)</b>		<b>(49,455)</b>
<b>TOTAL</b>	<b>\$ 6,709</b> =====	<b>\$-0-</b> =====	<b>\$ 3,319</b> =====

**NOTE D: FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among program and supporting services in the accompanying statement of functional expenses.

**NOTE E: OPERATING LEASE**

**J. K. Haynes Elementary Charter School** signed operating lease for the office and classroom spaces at \$100.00 per month. Minimum rental payments under the leases for the year ended June 30, 2014 was \$1,200.00.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

**NOTE F: PENSION PLAN**

At **June 30, 2014**, the School's employees participate in a defined benefit pension plan, The Teacher's Retirement System of Louisiana (TRSL). The plan is a cost sharing for multiple employers.

The retirement plan--The system is administered and controlled by a Board of Trustees. All teachers are covered under the TRSL's Regular Plan.

The system is primarily funded by employees and employer contributions. Contribution rates (employees 8% & employers 27.20% percent) are established by state law. The School's contributions to TRSL for the year ended **June 30, 2014** was equal to the required contribution for the year. At **June 30, 2014**, the School contributed total **\$294,103.00** to TRSL.

**NOTE G: FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value of financial instruments has been determined utilizing available market information and appropriate valuation methodologies. The School considers the carrying amounts of cash to approximate fair value.

**NOTE H: PER DIEM TO BOARD OF DIRECTORS**

During the year ended **June 30, 2014**, no board member received per diem in his or her capacity as director.

**NOTE I: ACCOUNTS PAYABLE**

At June 30, 2014, accounts payable consisted of the following:

<b>Accounts Payable—Vendors</b>	<b>\$9,200</b>
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**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2014**

**NOTE J: NOTES PAYABLE**

**J. K. Haynes Elementary Charter School** had an obligation to Regions Bank bearing interest of 3.76% for a term of two years for a Line of Credit. The loan is payable in monthly installments collateralized by Certificate of Deposits at Regions Bank. That note was paid in full on May 26, 2014.

**NOTE K: CONCENTRATION OF REVENUE SOURCE**

**J. K. Haynes Elementary Charter School** receives primarily all of its support from East Baton Rouge Parish School Board through the State of Louisiana's Minimum Foundation Program. If the amount of support received should fall below award budgeted levels, JKHECS's operating results could be adversely affected.

**NOTE L: CONTINGENCIES AND COMMITMENTS**

**J. K. Haynes Elementary Charter School** is a recipient of funding from East Baton Rouge Parish School Board through the State of Louisiana's Minimum Foundation Program. This funding is governed by various guidelines, regulations and contractual agreements. The administration of the program and activities funded is under the control and administration of JKHECS and is subject to audit and/or review by the applicable funding source. Any funds found to be not properly spent in accordance with the terms; conditions and regulations of the funding sources may be subject to recapture.

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON  
PROCEDURES**

**To the Board of Directors  
J. K. Haynes Elementary Charter School  
Baton Rouge, LA**

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of **J. K. Haynes Elementary Charter School** and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of **J. K. Haynes Elementary Charter School** and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
(Schedule 1)**

1. We selected a random sample of **25** transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures
  - Total General Fund Equipment Expenditures
  - Total Local Taxation Revenue
  - Total Local Earnings on Investment in Real Property
  - Total State Revenue in Lieu of Taxes
  - Nonpublic Textbook Revenue
  - Nonpublic Transportation Revenue

**Finding: None**



### **Education Levels of Public School Staff (Schedule 2)**

2. Finding: None We reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers” (Schedule 4 ) to the combined total of principals and assistant principals per this schedule.

**Finding: None**

3. We obtained a list of principals, assistant principals, and full time classroom teachers by classification as of October 1<sup>st</sup> and as reported on the schedule. We traced each teacher to the individual personal file to determine if the individual’s education level was properly classified on the schedule.

**Finding: None**

### **Number and Type of Public Schools (Schedule 3)**

4. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

**Finding: None**

### **Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)**

5. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual’s personnel file and determined if the individual’s experience was properly classified on the schedule.

**Finding: None**

### **Public School Staff Data: Average Salaries (Schedule 5)**

6. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual’s personnel file and determined if the individual’s salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Finding: None**

7. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Finding: None**

**Class Size Characteristics (Schedule 6)**

8. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Finding: None**

**Louisiana Educational Assessment Program (LEAP) (Schedule 7)**

9. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School Board.

**Finding: None**

**Graduation Exit Examination (GEE) (Schedule 8)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School Board.

**Finding: N/A ( School only goes up to Fifth Grade)**

**ILEAP Tests (Schedule 9)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by East Baton Rouge Parish School Board.

**Finding: None**

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management, Board of Directors, the Louisiana Legislative Auditors, the Louisiana Department of Education, and the East Baton Rouge Parish School Board, should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

December 18, 2014

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**SCHEDULES REQUIRED BY STATE LAW**  
**(R.S. 24:514-PERFORMANCE AND STATISTICAL DATA)**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom teacher's salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**SCHEDULES REQUIRED BY STATE LAW**  
**(R.S. 24:514-PERFORMANCE AND STATISTICAL DATA)**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Schedule 6 - Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 8 - Graduation Exit Examination (GEE)**

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 9 –ILEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL  
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES AND  
CERTAIN LOCAL REVENUE SOURCES-SCHEDULE I  
FOR THE YEAR ENDED JUNE 30, 2014**

**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2014**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	637,097	
Other Instructional Staff Activities	0	
Instructional Staff Employee Benefits	347,068	
Purchased Professional and Technical Services	176,759	
Instructional Materials and Supplies	71,043	
Instructional Equipment	0	
Total Teacher and Student Interaction Activities		1,231,967
Other Instructional Activities		0
Pupil Support Activities	141,528	
Less: Equipment for Pupil Support Activities		
Net Pupil Support Activities		141,528
Instructional Staff Services	78,037	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services		78,037
School Administration	125,402	
Less: Equipment for School Administration		
Net School Administration	0	125,402
Total General Fund Instructional Expenditures (Total of Column B)		<u>\$1,576,934</u>
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		
<b><u>Certain Local Revenue Sources</u></b>		
Local Taxation Revenue:		
Constitutional Ad Valorem Taxes		\$XXX
Renewable Ad Valorem Tax		XXX
Debt Service Ad Valorem Tax		XXX
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		XXX
Sales and Use Taxes		XXX
Total Local Taxation Revenue		<u>\$XXX</u>
Local Earnings on Investment in Real Property:		
Earnings from 16th Section Property		\$XXX
Earnings from Other Real Property		XXX
Total Local Earnings on Investment in Real Property		<u>\$XXX</u>
State Revenue in Lieu of Taxes:		
Revenue Sharing - Constitutional Tax		\$XXX
Revenue Sharing - Other Taxes		XXX
Revenue Sharing - Excess Portion		XXX
Other Revenue in Lieu of Taxes		XXX
Total State Revenue in Lieu of Taxes		<u>\$XXX</u>
Nonpublic Textbook Revenue		<u>\$XXX</u>
Nonpublic Transportation Revenue		<u>\$XXX</u>

**See independent accountants' report on applying agreed upon procedures.**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**EDUCATION LEVELS OF PUBLIC SCHOOL STAFF**  
**SCHEDULE 2**  
**FOR THE YEAR ENDED OCTOBER 1, 2013**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent		Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	6	50	2	100				
Master's Degree	5	42						
Master's Degree + 30	1	8			1	100		
Specialist in Education								
Ph. D. or Ed. D.								
<b>Total</b>	<b>12</b>	<b>100</b>	<b>2</b>	<b>100</b>	<b>1</b>	<b>100</b>		

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**NUMBER AND TYPE OF PUBLIC SCHOOLS—SCHEDULE 3**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b>Number and Type of Public Schools</b>			
<b>For the Year Ended June 30, 2014</b>			
<b>Type</b>		<b>Number</b>	
Elementary		1	
Middle/Jr. High			
Secondary			
Combination			
<b>Total</b>		1	

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS**  
**AND FULL TIME CLASSROOM TEACHERS—SCHEDULE 4**  
**FOR THE YEAR ENDED OCTOBER 1, 2013**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2013**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								
Principals							1	1
Classroom Teachers			5	1	4	1	3	14
<b>Total</b>			5	1	4	1	4	15

**See independent accountants' report on applying agreed upon procedures.**



**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**PUBLIC SCHOOL STAFF DATA—SCHEDULE 5**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	49007	50431
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	46874	49956
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	13	10

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**CLASS SIZE CHARACTERISTICS –SCHEDULE 6**  
**AS OF OCTOBER 1, 2013**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	44%	110	56%	141				
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**See independent accountants' report on applying agreed upon procedures.**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)**  
**SCHEDULE 7**  
**FOR THE YEAR ENDED JUNE 30, 2014**

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	5	15	3	8	3	7	4	13	1	3	0	0
Mastery	21	53	15	42	10	23	15	38	7	19	8	18
Basic	12	30	15	42	23	52	18	45	24	67	26	59
Approaching Basic	1	3	3	8	7	16	2	5	4	11	2	5
Unsatisfactory	0	0	0	0	1	2	0	0	0	0	8	18
Total	39	100	36	100	44	100	39	100	36	100	44	100

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	0	0	0	0	2	5	0	0	0	0	0	0
Mastery	2	5	1	3	5	11	14	35	4	11	13	30
Basic	29	74	23	64	15	34	20	51	29	81	26	59
Approaching Basic	8	21	9	25	18	41	4	11	1	3	3	9
Unsatisfactory	0	0	3	8	4	9	1	3	2	5	2	2
Total	39	100	36	100	44	100	39	100	36	100	44	100

See independent accountants' report on applying agreed upon procedures.

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**GRADUATION EXIT EXAM—SCHEDULE 8**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Not Applicable**

**See independent accountants' report on applying agreed upon procedures.**

iLEAP Tests								
For the Year Ended June 30, 2014								
District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	2	6	1	3	0	0	0	0
Mastery	10	29	9	26	2	6	8	23
Basic	14	40	18	51	16	46	17	49
Approaching Basic	3	11	4	14	12	34	7	23
Unsatisfactory	5	14	2	6	4	14	2	6
Total	34	100	34	100	34	100	34	100
District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2014		2014		2014		2014	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	1	2	0	2	0	0	0	0
Mastery	4	10	5	2	2	2	4	10
Basic	15	39	23	44	13	29	19	46
Approaching Basic	10	27	8	24	20	49	9	24
Unsatisfactory	9	22	3	27	4	20	7	20
Total	39	100	39	100	39	100	39	100

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## **BOBBIE L. HOWARD, CPA**

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**A Professional Accounting Corporation**  
921 Church Street- Rear Entrance  
Houma, LA 70360  
Telephone: (985) 851-6838  
Fax: (985) 851-6972  
E-Mail: [bobbiehoward@bellsouth.net](mailto:bobbiehoward@bellsouth.net)

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**To The Board of Directors**  
**J. K. Haynes Elementary Charter School**  
**Baton Rouge, LA**

We have audited in accordance with the *Auditing Standards Generally Accepted* in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **J. K. Haynes Elementary Charter School** (a non-profit organization) which comprise the statement of financial position as of **June 30, 2014**, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 18, 2014.

#### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered **J K. Haynes Elementary Charter School's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **J. K. Haynes Elementary Charter School** internal control. Accordingly, we do not express and opinion on the effectiveness of the School's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or

detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **J.K. Haynes Elementary Charter School's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results that testing, and not to provide an opinion on the effectiveness of the school's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the school's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

**Bobbie L. Howard,**  
**Certified Public Accountant**  
**Houma, LA 70360**

**December 18, 2014**

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**Schedule of Findings and Responses**  
**For the Year Ended**  
**June 30, 2014**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements.
2. No control deficiencies disclosed during the audit of the financial statement.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. Internal control over major federal award programs. N/A
5. Type of auditors' report issued on compliance for major programs: N/A
6. Audit findings that are required to be reported in accordance with Section 510(a) OMB Circular A-133. N/A
5. Identification of Major Program: N/A
6. Dollar threshold used to distinguish between type A and type B program: N/A
7. Auditee qualified as low-risk auditee? N/A



**J. K. HAYNES ELEMENTARY CHARTER SCHOOL**  
**Schedule of Findings and Responses**  
**For the Year Ended**  
**June 30, 2014**

NONE:

**J. K. HAYNES ELEMENTARY CHARTER SCHOOL  
FOR THE YEAR ENDED  
JUNE 30, 2014**

**Summary Schedule of Prior Audit Findings  
For the Year Ended  
June 30, 2014**

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**NONE:**